

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

DAVID P. FONTAINE,)	
Plaintiff)	
)	
v.)	CIVIL ACTION NO. 04-30080-MAP
)	
UNITED STATES GOVERNMENT,)	
ET AL,)	
Defendants)	

MEMORANDUM AND ORDER REGARDING
REPORT AND RECOMMENDATION
RE: DEFENDANTS' MOTIONS TO DISMISS
(Docket Nos. 19, 23 and 26)

August 20, 2004

PONSOR, D.J.

On July 22, 2004 Magistrate Judge Kenneth P. Neiman issued a Report and Recommendation to the effect that the Motions to Dismiss of all defendants in this case should be allowed. The plaintiff, pro se, has filed no objection to this Report and Recommendation. Because the plaintiff has failed to object to the Report and Recommendation as required by the Local Rules and the applicable statutes, and because the substance of the Magistrate Judge's Recommendation is correct in all particulars, the Report and Recommendation will be adopted and the defendants Motions to Dismiss will be allowed. The result of this action by the court will be that the file may be closed.

The plaintiff's lawsuit objects to the assessment and collection of state and federal income taxes. It cites as defendants three groups of individuals and entities: the federal defendants, the Massachusetts defendants and the Connecticut defendants. All three groups filed Motions to Dismiss. For the

reasons stated in the Report and Recommendation issued by the Magistrate Judge on July 22, 2004, these Motions to Dismiss (Dockets No. 19, 23, and 26) all deserve to be, and are hereby, ALLOWED. Based upon this, the clerk may now close this file.

It is So Ordered.

/s/ Michael A. Ponsor

MICHAEL A. PONSOR

U. S. District Judge